

**STATE OF IOWA**  
**2014**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2014**

**16202200600000**  
**City Administrator**  
**PO Box 14**  
**Garnavillo, IA 52049**

**CITY OF GARNAVILLO, IOWA**  
**DUE: December 1, 2014**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN COMPLETED, PLEASE RETURN TO**  
**Mary Mosiman, CPA**  
**Auditor of State**  
**State Capitol Building**  
**Des Moines, IA 50319-0004**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	242,463		242,463	233,503
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	242,463		242,463	233,503
Delinquent property taxes	0		0	0
TIF revenues	111,396		111,396	112,701
Other city taxes	61,213	0	61,213	72,650
Licenses and permits	1,755	0	1,755	1,675
Use of money and property	5,204	0	5,204	6,085
Intergovernmental	227,845	0	227,845	360,484
Charges for fees and service	59,386	394,458	453,844	419,800
Special assessments	0	0	0	0
Miscellaneous	23,690	0	23,690	14,350
Other financing sources	540,268	0	540,268	546,713
<b>Total revenues and other sources</b>	1,273,220	394,458	1,667,678	1,767,961
<b>Expenditures and Other Financing Uses</b>				
Public safety	100,127	0	100,127	111,161
Public works	186,301	0	186,301	247,342
Health and social services	1,804	0	1,804	1,804
Culture and recreation	101,588	0	101,588	112,363
Community and economic development	10,167	0	10,167	104,932
General government	99,703	0	99,703	109,182
Debt service	293,447	0	293,447	288,654
Capital projects	128,621	0	128,621	300,000
<b>Total governmental activities expenditures</b>	921,758	0	921,758	1,275,438
Business type activities	0	268,157	268,157	333,744
<b>Total ALL expenditures</b>	921,758	268,157	1,189,915	1,609,182
Other financing uses, including transfers out	516,470	0	516,470	346,713
<b>Total ALL expenditures/And other financing uses</b>	1,438,228	268,157	1,706,385	1,955,895
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-165,008	126,301	-38,707	-187,934
Beginning fund balance July 1, 2013	629,716	232,144	861,860	1,535,991
Ending fund balance June 30, 2014	464,708	358,445	823,153	1,348,057

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 131,000	Other long-term debt	\$ 0
Revenue debt	\$ 855,338	Short-term debt	\$ 28,789
TIF Revenue debt	\$ 115,000		
		General obligation debt limit	\$ 1,521,335

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one	
		10/01/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Denise Schneider	→	563	964-2331	
Signature of Mayor or other City official (Name and Title)			Date signed	
Mark Priebe, Mayor			9/20/2014	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY						
							Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)
1	<b>Section A - TAXES</b>												1
2	<b>Taxes levied on property</b>	164,233	60,581		17,649	0	0	242,463				242,463	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	164,233	60,581		17,649	0	0	242,463			T01	242,463	4
5	Delinquent property taxes	0	0		0	0	0	0			T01	0	5
6	<b>Total property tax</b>	164,233	60,581		17,649	0	0	242,463				242,463	6
7	<b>TIF revenues</b>			111,396				111,396			T01	111,396	7
	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0			T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0		T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0		C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0		C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0		T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0		T19	0	13
14	Other local option taxes	61,213	0	0	0	0	0	61,213	0		T09	61,213	14
15	<b>TOTAL OTHER CITY TAXES</b>	61,213	0	0	0	0	0	61,213	0			61,213	15
16	<b>Section B - LICENSES AND PERMITS</b>	1,755	0	0	0	0	0	1,755	0		T29	1,755	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>												17
18	Interest	1,539	0	0	0	0	0	1,539	0		U20	1,539	18
19	Rents and royalties	3,665	0	0	0	0	0	3,665	0		U40	3,665	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0		U20	0	20
21		0	0	0	0	0	0	0	0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	5,204	0	0	0	0	0	5,204	0			5,204	22
23													23
24	<b>Section D - INTERGOVERNMENTAL</b>												24
25													25
26	<b>Federal grants and reimbursements</b>												26
27	Federal grants	0	0	0	0	0	0	0	0		B89	0	27
28	Community development block grants	0	2,990	0	0	0	0	2,990	0		B50	2,990	28
29	Housing and urban development	0	0	0	0	0	0	0	0		B50	0	29
30	Public assistance grants	12,934	0	0	0	0	0	12,934	0		B79	12,934	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0		B30	0	31
32		0	0	0	0	0	0	0	0			0	32
33	<b>Total Federal grants and reimbursements</b>	12,934	2,990	0	0	0	0	15,924	0			15,924	33
34													34
35													35
36													36
37													37
38													38
39													39
40													40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>												41
42													42
43	<b>State shared revenues</b>												43
44	Road use taxes		74,391					74,391		C46	74,391	44	
45													45
46													46
47													47
48	<b>Other state grants and reimbursements</b>												48
49	State grants	10,000	0	0	0	0	0	10,000	0	C89	10,000	49	
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50	
51	Iowa Department of Natural Resources	0	0	0	0	48,276	0	48,276	0	C89	48,276	51	
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52	
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53	
54	Police sTep Grant	2,712	0	0	0	0	0	2,712	0	C89	2,712	54	
55	Library Enrich Iowa	1,933	0	0	0	0	0	1,933	0		1,933	55	
56		0	0	0	0	0	0	0	0		0	56	
57		0	0	0	0	0	0	0	0		0	57	
58		0	0	0	0	0	0	0	0		0	58	
59		0	0	0	0	0	0	0	0		0	59	
60	<b>Total state</b>	14,645	74,391	0	0	48,276	0	137,312	0		137,312	60	
61													61
62	<b>Local grants and reimbursements</b>												62
63	County contributions	6,769	0	0	0	0	0	6,769	0		6,769	63	
64	Library service	16,629	0	0	0	0	0	16,629	0	D89	16,629	64	
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65	
66	Fire/EMT service	23,448	0	0	0	0	0	23,448	0	D89	23,448	66	
67	Park Project Grants & Donations	27,763	0	0	0	0	0	27,763	0	D89	27,763	67	
68		0	0	0	0	0	0	0	0		0	68	
69		0	0	0	0	0	0	0	0		0	69	
70	<b>Total local grants and reimbursements</b>	74,609	0	0	0	0	0	74,609	0		74,609	70	
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	102,188	77,381	0	0	48,276	0	227,845	0		227,845	71	
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>												72
73	Water	0	0	0	0	0	0	0	199,083	A91	199,083	73	
74	Sewer	0	0	0	0	0	0	0	182,914	A8Ø	182,914	74	
75	Electric	0	0	0	0	0	0	0	0	A92	0	75	
76	Gas	0	0	0	0	0	0	0	0	A93	0	76	
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77	
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78	
79	Landfill/garbage	54,754	0	0	0	0	0	54,754	0	A81	54,754	79	
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80	

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF GARNAVILLO			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	12,461	A80	12,461	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	72	0	0	0	0	0	72	0	A89	72	99
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100
101	Animal control charges	68	0	0	0	0	0	68	0	A89	68	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	Franchise Fees	4,492	0	0	0	0	0	4,492	0		4,492	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	59,386	0	0	0	0	0	59,386	394,458		453,844	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	0	0	0	0	0	0	0	0	U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	0	0	0	0	0	0	0	0	U99	0	108
109	Deposits and sales/fuel tax refunds	888	0	0	0	0	0	888	0	U99	888	109
110	Sale of property and merchandise	0	0	0	0	8,638	0	8,638	0	U11	8,638	110
111	Fines	1,099	0	0	0	0	0	1,099	0	U30	1,099	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Streets Reimbursements/Refunds	1,259	0	0	0	0	0	1,259	0		1,259	114
115	Miscellaneous General	384	0	0	0	0	0	384	0		384	115
116	Library Memorials	2,938	0	0	0	0	0	2,938	0		2,938	116
117	Library Reimbursements/Book Sales/Donations	2,496	0	0	0	0	0	2,496	0		2,496	117
118	General Refunds/Reimbursements	3,874	0	0	0	0	0	3,874	0		3,874	118
119	Parks Reimbursements	2,114	0	0	0	0	0	2,114	0		2,114	119
120	<b>TOTAL MISCELLANEOUS</b>	15,052	0	0	0	8,638	0	23,690	0		23,690	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	409,031	137,962	111,396	17,649	56,914	0	732,952	394,458		1,127,410	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	23,798	0	23,798	0	A89	23,798	126
127	Regular transfers in and interfund loans	0	5,058		0	8,742	0	13,800	0		13,800	127
128	Internal TIF loans and transfers in	60,788	0	0	266,093	175,789	0	502,670	0		502,670	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	60,788	5,058	0	266,093	208,329	0	540,268	0		540,268	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	469,819	143,020	111,396	283,742	265,243	0	1,273,220	394,458		1,667,678	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	261,479	98,907	218,296	12,110	38,924	0	629,716	232,144		861,860	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	731,298	241,927	329,692	295,852	304,167	0	1,902,936	626,602		2,529,538	136
137												137
138												138
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF GARNAVILLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	55,445	8,793	0	0	0	0	64,238		E62	64,238	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	417	0	0	0	0	0	417		E89	417	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	2,553	0	0	0	0	0	2,553		E59	2,553	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	27,830	2,847	0	0	0	0	30,677		E24	30,677	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	729	760	0	0	0	0	1,489		E32	1,489	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	753	0	0	0	0	0	753		E66	753	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	<b>87,727</b>	<b>12,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,127</b>			<b>100,127</b>	<b>40</b>

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)
41	<b>Section B — PUBLIC WORKS</b>											
42	Roads, bridges, sidewalks — Current operation	73,127	44,401	0	0	0	0	117,528		E44	117,528	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	13,836	0	0	0	0	0	13,836		E44	13,836	48
49	Traffic control safety — Current operation	1,039	0	0	0	0	0	1,039		E44	1,039	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	673	4,866	0	0	0	0	5,539		E44	5,539	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	48,359	0	0	0	0	0	48,359		E81	48,359	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	137,034	49,267	0	0	0	0	186,301			186,301	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81	
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82	
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83	
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84	
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85	
86	Construction	0	0	0	0	0	0	0		F36	0	86	
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87	
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88	
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89	
90	Construction	0	0	0	0	0	0	0		F32	0	90	
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91	
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92	
93	Construction	0	0	0	0	0	0	0		F32	0	93	
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94	
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95	
96	Construction	0	0	0	0	0	0	0		F32	0	96	
97	Other health and social services — Current operation	1,804	0	0	0	0	0	1,804		E79	1,804	97	
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98	
99	Construction	0	0	0	0	0	0	0		F79	0	99	
100		0	0	0	0	0	0	0			0	100	
101		0	0	0	0	0	0	0			0	101	
102		0	0	0	0	0	0	0			0	102	
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	1,804	0	0	0	0	0	1,804			1,804	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
113												113	
114												114	
115												115	
116												116	
117												117	
118												118	
119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF GARNAVILLO			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
121	<b>Section D — CULTURE AND RECREATION</b>											121	
122	Library services — Current operation	41,714	4,394	0	0	0	0	46,108		E52	46,108	122	
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123	
124	Construction	0	0	0	0	0	0	0		F52	0	124	
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125	
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126	
127	Parks — Current operation	42,746	384	0	0	0	0	43,130		E61	43,130	127	
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128	
129	Construction	0	0	0	0	0	0	0		F61	0	129	
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130	
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131	
132	Construction	0	0	0	0	0	0	0		F61	0	132	
133	Cemetery — Current operation	6,769	0	0	0	0	0	6,769		E03	6,769	133	
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134	
135	Community center, zoo, marina, and auditorium	5,304	227	0	0	0	0	5,531		E61	5,531	135	
136	Other culture and recreation	50	0	0	0	0	0	50		E61	50	136	
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137	
138	Construction	0	0	0	0	0	0	0		F61	0	138	
139	<b>TOTAL CULTURE AND RECREATION</b>	96,583	5,005	0	0	0	0	101,588			101,588	139	
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140	
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141	
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142	
143	Economic development — Current operation	931	0	0	0	0	0	931		E89	931	143	
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144	
145	Housing and urban renewal — Current operation	0	9,236	0	0	0	0	9,236		E50	9,236	145	
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146	
147	Construction	0	0	0	0	0	0	0		F50	0	147	
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148	
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149	
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150	
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151	
152	Construction	0	0	0	0	0	0	0		F89	0	152	
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153	
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	931	9,236	0	0	0	0	10,167			10,167	154	
155												155	
156												156	
157												157	
158												158	

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	3,771	277	0	0	0	0	4,048		E29	4,048	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	33,210	13,460	0	0	0	0	46,670		E23	46,670	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	823	0	0	0	4,789	0	5,612		E25	5,612	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	3,055	0	0	0	0	0	3,055		E31	3,055	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	23,937	0	0	0	0	0	23,937		E89	23,937	171
172	Other general government — Current operation	16,381	0	0	0	0	0	16,381		E89	16,381	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	81,177	13,737	0	0	4,789	0	99,703			99,703	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	293,447	0	0	293,447			293,447	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	293,447	0	0	293,447			293,447	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Capital Projects - Water/Sewer/Bldg Deconstruction/Streets	0	0	0	0	119,607	0	119,607			119,607	184
185	Wastewater	0	0	0	0	9,014	0	9,014			9,014	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	128,621	0	128,621			128,621	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	128,621	0	128,621			128,621	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	405,256	89,645	0	293,447	133,410	0	921,758			921,758	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation							89,613		E91	89,613	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							97,035		E80	97,035	201
202	Purchase of land and equipment							0		G80	0	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							0		E81	0	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							12,472		E80	12,472	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF GARNAVILLO					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		Line No.		
		General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)		Proprietary (h)	Code
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>										237
238	Other business type — Current operation							0	E89	0	238
239	Purchase of land and equipment							0	G89	0	239
240	Construction							0	F89	0	240
241											241
242	Enterprise Debt Service							69,037		69,037	242
243	Enterprise Capital Projects							0		0	243
244	Enterprise TIF Capital Projects							0		0	244
245	Internal service funds — <i>Specify</i>										245
246								0		0	246
247								0		0	247
248								0		0	248
249								0		0	249
250								0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>							268,157		268,157	251
252											252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	405,256	89,645	0	293,447	133,410	0	921,758	268,157	1,189,915	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>								NE		254
255	Regular transfers out	13,800	0		0	0	0	13,800	0	13,800	255
256	Internal TIF loans/repayments and transfers out	175,789	0	326,881	0	0	0	502,670	0	502,670	256
257		0	0	0	0	0	0	0	0	0	257
258	<b>TOTAL OTHER FINANCING USES</b>	189,589	0	326,881	0	0	0	516,470	0	516,470	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	594,845	89,645	326,881	293,447	133,410	0	1,438,228	268,157	1,706,385	259
260											260
261	<b>Ending fund balance June 30, 2014:</b>										261
262	<b>Governmental:</b>										262
263	Nonspendable	0	0	0	0	0	0	0		0	263
264	Restricted	0	152,281	2,811	2,404	0	0	157,496		157,496	264
265	Committed	41,113	0	0	0	170,758	0	211,871		211,871	265
266	Assigned	36,831	0	0	0	0	0	36,831		36,831	266
267	Unassigned	58,510	0	0	0	0	0	58,510		58,510	267
268	<b>Total Governmental</b>	136,454	152,281	2,811	2,404	170,758	0	464,708		464,708	268
269	<b>Proprietary</b>								358,445	358,445	269
270	<b>Total ending fund balance June 30, 2014</b>	136,453	152,282	2,811	2,405	170,757	0	464,708	358,445	823,153	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	731,298	241,927	329,692	295,852	304,167	0	1,902,936	626,602	2,529,538	271
272											272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF GARNAVILLO**  
 Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

**Part IV SALARIES AND WAGES**  
 Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		221,944

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt	Purpose	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 980,000	29U \$ 0	39U \$ 37,000	49U \$ 131,000	49U \$ 0	49U \$ 812,000	49U \$ 0	I91 \$ 32,037
2. Sewer utility	19U 21,500	29U 21,838	39U 0	49U 0	49U 0	49U 43,338	49U 0	I89 0
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 260,000	29U 0	39U 260,000	49U 0	49U 0	49U 0	49U 0	I89 11,585
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
10. TIF revenue	19U 176,192	29U 0	39U 61,192	49U 0	49U 115,000	49U 0	49U 0	I89 0
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
<b>Total long-term debt</b>	1,437,692	21,838	358,192	131,000	115,000	855,338	0	43,622

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	71,500
Outstanding as of JUNE 30, 2014	64V \$	28,789

**Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**  
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY  
 Actual valuation -- January 1, 2012

Amount - Omit cents			
\$	30,426,703	x .05 = \$	1,521,335

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014**

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01 \$ 0	W31 \$ 0	W61 0	823,153	823,153

REMARKS